IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 1008 OF 1998

The Commissioner of Income-tax. ... Applicant.
V/s.
Harish Textile Engg.P.Ltd. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 1013 OF 1998

The Commissioner of Income-tax. ... Applicant.
V/s.
M/s.Savita Organic Chemical
Industries. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 1193 OF 1998

The Commissioner of Income-tax. ... Applicant.
V/s.
Aurangabad Khansari Sugar
Mills Pvt.Ltd., Bombay. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 1195 OF 1998

The Commissioner of Income-tax. ... Applicant.
V/s.
C.T.R. Manufacturing Industries
Ltd., Pune. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 1 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
M/s.J.R.Kraft Board Pvt.Ltd. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 231 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
M/s.Bevit Pharmaceuticals Pvt.
Ltd., Vasco-da-gama. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 233 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
M/s.Welfits (P) Ltd., Panaji. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 234 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
Sapana Ceramics (P) Ltd., Margao. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 241 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
M/s.Rapidur India P.Ltd., Panaji. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 242 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
M/s.Modern Media Detergent,
Napusa. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 243 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
M/s.Emco Goa (P) Ltd., Margao. ... Respondent.

WITH

INCOME TAX REFERENCE NO. 249 OF 1999

The Commissioner of Income-tax. ... Applicant.
V/s.
M/s.Goa Auto Accessories Ltd.,
Honda. ... Respondent.

A.S.Rao for the Applicant.

None for the respondents.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 25th April 2005.

P.C. :

. The question raised in the above reference applications has already been answered by the Apex Court in favour of the assessee and against revenue in the case of **C.I.T. v. P.J.Chemicals Ltd.**, (1994) 210 ITR 830 (SC) and Division Bench of this Court in the case of **C.I.T. v. Menezes Farmaco**, (1999) 236 ITR (Bom). In this view of the matter, the question referred is answered in affirmative.

. All reference applications stand disposed of accordingly with no order as to costs.

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